

Committee Room,  
Austin, Texas, February 6, 1923.

Hon. R. E. Seagler, Speaker of the  
House of Representatives.

Sir: Your Committee on Enrolled  
Bills, to whom was referred

H. B. No. 198, "An Act creating the  
Floresville Independent School District  
of Wilson county, Texas; defining its  
boundaries; divesting the city of Flores-  
ville of the control and management of  
the public free schools, and vesting same  
in a board of trustees for said district;  
providing for a board of trustees in said  
district, conferring upon said district  
and its board of trustees all of the  
rights, powers, privileges and duties  
now conferred and imposed by the gen-  
eral laws of Texas upon independent  
school districts and the board of trust-  
ees thereof; providing that the present  
board of trustees continue in office until  
the expiration of their respective terms;  
divesting the city of Floresville of the  
title to any and all school property, and  
vesting the board of trustees with the  
title thereto; providing that any ter-  
ritory within the bounds of said district  
as created by this act shall remain  
chargeable with any and all outstand-  
ing bonded indebtedness heretofore voted  
by such territory; providing that said  
district as herein created may at an  
election assume such outstanding bonded  
indebtedness, naming the fiscal year as  
to taxes; repealing all laws in conflict  
herewith, and declaring an emergency,"

Have carefully compared same and  
find it correctly enrolled, and have this  
day at 5:10 o'clock p. m., presented  
same to the Governor for his approval.

HENDRICKS, Chairman.

## TWENTY-SECOND DAY.

(Continued.)

(Wednesday, February 7, 1923.)

The House met at 10 o'clock a. m.  
and was called to order by Speaker  
Seagler.

### BILLS ORDERED NOT PRINTED.

On motion of Mr. Dodd, Senate bill  
No. 62 was ordered not printed.

On motion of Mr. Bonham, Senate bills  
Nos. 92 and 93 were ordered not printed.

### RELATING TO STATE BOARD OF EQUALIZATION.

On motion of Mr. Satterwhite, by

unanimous consent, the following docu-  
ment was ordered printed in the Jour-  
nal:

In Re State Board of Equalization.

Authority of the Legislature to create  
a State tax commission clothed with  
power to fix and enforce definite and  
uniform standards of assessments, based  
in percentages of taxable values for  
purposes of State taxation, operating  
alike in all counties of the State.

Sovereignty: The Vital Interest Rests  
in the Masses of the People.

"The right of commanding finally in  
civil society."—Chipman on Govern-  
ment, page 137.

"In theory, sovereignty must be a unit  
and the sovereignty of a State must ex-  
tend to all the territorial limits occu-  
pied by the associated people."—Cooley  
on Constitutional Law, Chapter 2.

"The power to tax includes the power  
to make use of all customary and usual  
means to enforce payment. But legis-  
lation must prescribe the means and give  
full directions for their employment,  
\* \* \*."—Cooley on Constitutional  
Law.

"That there is a plain repugnance in  
conferring on one government a power to  
control the constitutional measures of  
another, which 'other' is declared to be  
supreme over that which exerts the con-  
trol is a proposition not to be denied."—  
Cooley, Ch. 14, quoting John Marshall.

"The Legislature shall pass such laws  
as may be necessary to carry into effect  
the provisions of this Constitution."—  
Sec. 42, Art. 3, Texas Constitution.

"Taxes shall be levied and collected  
by general laws and for public purposes  
only."—Sec. 3, Art. 8, Texas Constitu-  
tion.

"No power to suspend laws in this  
State shall be exercised except by the  
Legislature."—Sec. 28, Art. 1, Texas  
Constitution.

"Taxation shall be equal and uniform.  
All property in this State, whether  
owned by natural persons or corpora-  
tions, other than municipal, shall be  
taxed in proportion to its value, which  
shall be ascertained as may be provided  
by law \* \* \*."—Sec. 1, Art. 8, Texas  
Constitution.

"The word 'valuation' means the value  
fixed by competent authority for the  
purpose of taxation."—Nolan County vs.  
State, 83 Texas 195; 17 S. W., 823;  
Morrill vs. Smith County, 89 Texas, 589;  
36 S. W., 59.

"The Legislature shall provide for

equalizing, as near as may be, the valuation of all property subject or rendered for taxation (the county commissioners court to constitute a board of equalization); and may also provide for the classification of all lands with reference to their value in the several counties."—Sec. 18, Art. 8, Texas Constitution.

"The Legislature should look to the object and purposes of the different sections of the Constitution which relate to the matter under consideration."—Subdivision 5, page 213, Harris' Annotated Constitution of Texas; Wright vs. Adams, 45 Texas, 134; Gunter vs. Land Mtge. Co., 82 Texas, 496; R. R. Commission vs. H. & T. C. R. R., 17 S. W., 840; 70 Texas, 340; 38 S. W., 570.

"Section 18 of Article 8 of the State Constitution declares: 'The Legislature shall provide for equalizing, as near as may be, the valuation of all property subject to or rendered for taxation.'

"It is true this same section makes the county commissioners court a board of equalization, but it does not appear to make them the exclusive agent of the State for the purpose of equalizing the taxes."—Cureton, Attorney General, to Chairman State Tax Board, June 12, 1920.

"The act of 1905, providing for the valuation of the intangible assets of railroads by a 'State Tax Board' is constitutional. The Legislature was authorized to provide a mode for ascertaining such value. This section does not require that the same method be adopted in all cases for ascertaining the value of property for the purposes of taxation."—M. K. & T. R. R. vs. Shannon, 100 S. W., 142; 100 Texas, 379.

Note.—The Constitution does not state that the conclusions of the county board of equalization shall be final. Rather should it appear, especially when the language of the same section, "The Legislature shall provide for equalizing, as near as may be, the valuation of all property subject to or rendered for taxation," is considered, that county boards are intended as agencies to carry out the will of the Legislature. Were it otherwise intended why should the Constitution have commanded the Legislature to provide for the equalization of taxable values? The language used is mandatory. It does not say the Legislature shall so provide; a thing to be done subsequent to the adoption and taking effect of the Constitution itself.

When from the language of any part of any section, the purpose and intent of the Constitution seems obscure, it will not be presumed that the courts, in order to give force to an uncertain quantity, will negative other sections unambiguous both in language and purpose.

Section 1 of Article 8 is the very keystone of the arch of our covenant as it relates to taxation. In no uncertain terms it declares "Taxation shall be equal and uniform." not may be but shall be, and that "all property \* \* \* shall be taxed in proportion to its value, which shall be ascertained as may be provided by law." The Legislature is the only tribunal clothed by the Constitution to provide means and methods by law.

There are certain fundamentals which a Constitution even may not safely ignore; namely, those representing the superior and vital needs of the State. Understanding, as doubtless they did understand, that government cannot exist without revenue, it is not to be presumed that the framers of the Constitution while declaring in Section 1 of Article 1 that "Texas is a free and independent State, subject only to the Constitution of the United States," deliberately and intentionally, in the matter of essential revenues without which the State as a government could not function, subjected such a vital need of the State to the conflicting and inharmonious policies of local county authorities, such counties, themselves, being creatures of the State. It is true that the Constitution of Texas provides, in Section 14, Article 8, that:

"All property, whether owned by persons or corporations, shall be assessed for taxation, and the taxes paid, in the county where situated \* \* \*," yet no one will contend that in the performance of this public service such assessors are not subject to the laws governing the assessing and collection of taxes as enacted by the Legislature. Why, then, should a different construction be placed upon the power of county commissioners, the election of whom are similarly provided for? To hold that, in their official character as 'Boards of Equalization,' (as provided for in Section 18, Article 8), their acts as such are final, even though the guarantee of the Constitution declares that 'taxes shall be equal and uniform,' is to say that such boards were given dignity and authority over the assessment of

taxes superior both to the Legislature and the State. Yet it is fundamental that governments may not surrender their sovereignty, or any part of it, to political subdivisions, themselves creatures of the State."

That the Legislature has power to fix standards of taxable values for purposes of State taxation, operating alike in every county of the State is no more to be doubted than its right, within constitutional limitations, to fix and enforce an equal rate of taxation for State purposes, yet the rate, though commanded by the Constitution to be assessed upon all taxable properties alike, becomes, when levied upon un-uniform assessments, notoriously inequal and hence repugnant to Article 8, Section 1, which declares:

"Taxes shall be equal and uniform. All property \* \* \* shall be taxed in proportion to its value, which shall be ascertained as may be provided by law." As said by an eminent jurist, "There can be no equality of taxation without uniformity of assessment."

"Where there is a grant of power in the Constitution to a department of government, or to a constitutional or statutory office or tribunal without defining the manner and form on or by which it is to be exercised and carried into effect, the Legislature by legitimately prescribed, reasonable rules by which this may done." Austin vs. G. C. & S. F. R. R., 45 Texas, 234.

Note—The Constitution, in Section 18, Article 8, declares:

"The Legislature shall provide for equalizing, as near as may be, the valuation of all property subject to or rendered for taxation. (The county commissioners court to constitute boards of equalization.)" Yet in no way does it define the manner and form by which such equalization shall be exercised by said county boards. In fact, except in this one single instance, county boards of equalization are not mentioned in any of the nineteen sections of Article 8, bearing upon taxation. The statute undertakes to give finality to the acts of such boards but statutes of preceding Legislatures are always subject to amendment or repeal by succeeding Legislatures. Furthermore, the finality of county boards of equalization was conclusively overruled in the intangible asset cases.—See *Lovely vs. M. K. & T. R. R.*, 102 Texas, 545, 120 S. W., 852, 121 S. W., 1150.

It is but a fair and logical conclu-

sion of law that all taxables, whether tangible or intangible, once brought under the operation of the ad valorem tax become instantly subject to the constitutional provisions that:

"Taxes shall be equal and uniform. All property in this State \* \* \* shall be taxed in proportion to its value, which shall be ascertained by law," and that "Taxes shall be levied and collected by general law and for public purposes only."

It must not be supposed that uniformity and equality can be of perfect logical exactness and mathematical accuracy. Nor is it at all necessary that taxable property shall be assessed at full value. There does exist, however, an urgent need of definite and uniform standards of assessments based in uniform percentage of value operating, for purposes of State taxation, in all counties alike. This may be had through State supervisions of assessments for State taxation purposes. It cannot be had under independent administrations of two hundred fifty-four separate and distinct tribunals, as a rule remotely situated one from the other, without knowledge of values in other sections. We do not say "without proper regard for the constitutional right of the State," for it is to be presumed that all taxpayers of place of residence stand ready to meet their proportionate part of the cost of their State government, and that the present inequality arising from our taxing system, or rather lack of system, result from custom rather than from disposition to evade public duty. Yet we should remember that taxes rendered upon value bear equally or unequally in proportion as such values are assessed, and that there can be no equality of taxation except in uniformity of assessments.

"The Legislature shall pass such laws as may be necessary to carry into effect the provisions of this Constitution."—Section 42, Article 3, Texas Constitution.

"State Constitutions are mandatory, not directory."—*State vs. Sims*, 43 Texas, 521, and other decisions.

JOHN G. WILLACY.

BILL ORDERED PRINTED.

On motion of Mr. Davenport, House bill No. 223, reported adversely with a minority favorable report, was ordered printed.

## HOUSE BILL NO. 151 ON ENGROSSMENT.

The House resumed consideration of pending business, same being House bill No. 151, relating to taxation on intangible assets, on its passage to engrossment, with motion by Mr. Merriman to postpone further consideration of the bill indefinitely pending.

Mr. Greer moved to table the motion to postpone indefinitely.

Yeas and nays were demanded, and the motion to table prevailed by the following vote:

## Yeas—90.

Mr. Speaker.	Laird.
Amsler.	Lane.
Atkinson.	LeMaster.
Avis.	LeSturgeon.
Baker of Milam.	Looney.
Baldwin.	McBride.
Barker.	McDaniel.
Barrett.	Martin.
Beasley.	Mathes.
Bell.	Maxwell.
Bird.	Melson.
Bonham.	Merritt.
Bryant.	Miller.
Cable.	Morgan
Carson.	of Robertson.
Carter of Coke.	Pate.
Carter of Hays.	Patman.
Chitwood.	Patterson.
Coffee.	Perdue.
Covey.	Pinkston.
Cowen.	Pope.
Crawford.	Price.
Davenport.	Rice.
Davis.	Robinson.
DeBerry.	Rogers.
Dielmann.	Rountree.
Dodd.	Sackett.
Downs.	Sanford.
Dunn.	Satterwhite.
Durham.	Simpson.
Edwards.	Sparkman.
Faubion.	Stevens.
Fields.	Stewart
Finlay.	of Edwards.
Frnka.	Stewart of Jasper.
Fugler.	Stewart of Reeves.
Greer.	Stroder.
Hardin	Sweet.
of Kaufman.	Teer.
Harrington.	Thompson.
Harris.	Thrasher.
Henderson	Turner.
of Marion.	Vaughan.
Henderson	Wallace.
of McLennan.	Wells.
Howeth.	Westbrook.
Hughes.	Wilmans.
Jennings.	Young.

## Nays—31.

Abney.	Loftin.
Arnold.	McFarlane.
Baker of Orange.	McNatt.
Blount.	Merriman.
Burmeister.	Morgan
Collins.	of Liberty.
Culp.	Pool.
Driggers.	Potter.
Gipson.	Purl.
Hendricks.	Quaid.
Hull.	Shires.
Irwin.	Smith.
Jacks.	Storey.
Jones.	Wessels.
Kemble.	Williamson.
Lamb.	Winfree.
Lewis.	

## Present—Not Voting.

Duffey.

## Absent.

Carpenter	McKean.
of Matagorda.	Montgomery.
Dunlap.	Moore.
Green.	Quinn.
Houston.	Russell
Johnson.	of Callahan.
Lackey.	Shearer.
Lusk.	Strickland.
McDonald.	

## Absent—Excused

Bobbitt.	Rowland.
Brady.	Russell of Trinity.
Carpenter	Stell.
of Dallas.	Stiernberg.
Dinkle.	Wilson.
Hardin of Erath.	

Mr. Patman offered the following amendments to the (committee) amendment:

7. Strike out the word "section" in line 5, page 7, and insert in lieu thereof the word "article."

8. Amend by adding after the period at the end of line 1, page 7, the following: "The word chapter as used in this act shall be construed to mean Chapter 4 of Title 126 of the Revised Civil Statutes of the State of Texas."

9. Amend by striking out all of line 5, page 9, after the word "from" and insert in lieu thereof "and after the second day of March, 1923, and it is so enacted."

The amendments were severally adopted.

Mr. Merriman offered the following amendment to the (committee) amendment:

Amend (committee) amendment No. 1 to House bill No. 151, on page 6, lines

8 and 9, by striking out the last three words on line 8 and the first three words on line 9, reading as follows: "mineral or petroleum oil refining companies."

Mr. Mathes moved the previous question on the pending amendment to the (committee) amendment and the motion was not seconded.

Question recurring on the amendment by Mr. Merriman, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—30.

Amsler.	LeMaster.
Baker of Milam.	McFarlane.
Baker of Orange.	McNatt.
Blount.	Merriman.
Burmeister.	Montgomery.
Carson.	Morgan
Carter of Coke.	of Liberty.
Culp.	Pool.
Dielmann.	Potter.
Gipson.	Purl.
Hardin	Quaid.
of Kaufman.	Quinn.
Irwin.	Smith.
Jones.	Storey.
Kemble.	Williamson.
Lamb.	Winfree.

Nays—91.

Mr. Speaker.	Frnka.
Abney.	Fugler.
Arnold.	Green.
Atkinson.	Greer.
Avis.	Harris.
Baldwin.	Henderson
Barker.	of Marion.
Barrett.	Henderson
Beasley.	of McLennan.
Bell.	Hendricks.
Bird.	Houston.
Bonham.	Howeth.
Bryant.	Hughes.
Cable.	Jacks.
Carter of Hays.	Jennings.
Chitwood.	Lackey.
Coffee.	Laird.
Collins.	Lane.
Cowen.	LeStourgeon.
Crawford.	Looney.
Davenport.	McBride.
Davis.	McDaniel.
DeBerry.	McDonald.
Dodd.	Martin.
Downs.	Mathes.
Driggers.	Maxwell.
Duffey.	Melson.
Dunn.	Merritt.
Durham.	Moore.
Edwards.	Morgan
Faubion.	of Robertson.
Fields.	Pate.
Finlay.	Patman.

Patterson.	Stewart
Perdue.	of Edwards.
Pinkston.	Stewart of Reeves.
Price.	Stroder.
Rice.	Sweet.
Robinson.	Teer.
Rogers.	Thompson.
Russell	Thrasher.
of Callahan.	Vaughan.
Sackett.	Wallace.
Sanford.	Wells.
Shearer.	Westbrook.
Shires.	Wessels.
Simpson.	Wilmans.
Sparkman.	Young.
Stevens.	

Present—Not Voting.

Covey.	Dunlap.
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Absent.

Carpenter	McKean.
of Matagorda.	Miller.
Harrington.	Pope.
Hull.	Rountree.
Johnson.	Satterwhite.
Lewis.	Stewart of Jasper.
Loftin.	Strickland.
Lusk.	Turner.

Absent—Excused.

Bobbitt.	Rowland.
Brady.	Russell of Trinity.
Carpenter	Stell.
of Dallas.	Stiernberg.
Dinkle.	Wilson.
Hardin of Erath.	

Mr. Culp offered the following amendment to the (committee) amendment:

Amend House bill No. 151, page 6, Article 7414, by striking out "pipe line company," in line 8.

Mr. Mathes moved the previous question on the amendment and the motion was not seconded.

Question recurring on the amendment by Mr. Culp, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—19.

Baker of Orange.	Morgan
Burmeister.	of Liberty.
Culp.	Potter.
Hardin	Purl.
of Kaufman.	Quaid.
Hull.	Satterwhite.
Irwin.	Smith.
Jones.	Stewart of Jasper.
Kemble.	Storey.
McNatt.	Williamson.
Merriman.	

## Nays—106.

Abney.	Laird.
Amsler.	Lane.
Arnold.	LeStourgeon.
Atkinson.	Lewis.
Avis.	Looney.
Baker of Milam.	McBride.
Baldwin.	McDaniel.
Barker.	McDonald.
Barrett.	McFarlane.
Beasley.	Martin.
Bell.	Mathes.
Bird.	Maxwell.
Bonham.	Melson.
Bryant.	Merritt.
Cable.	Miller.
Carpenter	Moore.
of Matagorda.	Morgan
Carson.	of Robertson.
Carter of Coke.	Pate.
Carter of Hays.	Patman.
Chitwood.	Patterson.
Coffee.	Perdue.
Covey.	Pinkston.
Cowen.	Pool.
Crawford.	Pope.
Davenport.	Price.
Davis.	Rice.
DeBerry.	Robinson.
Dielmann.	Rogers.
Dodd.	Rountree.
Driggers.	Russell
Duffey.	of Callahan.
Dunn.	Sackett.
Durham.	Sanford.
Edwards.	Shearer.
Faubion.	Shires.
Fields.	Simpson.
Finlay.	Sparkman.
Frnka.	Stevens.
Fugler.	Stewart
Gipson.	of Edwards.
Green.	Stewart of Reeves.
Greer.	Stroder.
Harrington.	Sweet.
Harris.	Teer.
Henderson	Thompson.
of Marion.	Thrasher.
Henderson	Turner.
of McLennan.	Vaughan.
Hendricks.	Wallace.
Houston.	Wells.
Howeth.	Westbrook.
Hughes.	Wessels.
Jacks.	Wilmans.
Jennings.	Winfree.
Johnson.	Young.
Lackey.	

Present—Not Voting.

Lamb.

Quinn.

Absent.

Blount.  
Brady.  
Collins.

Downs.  
Dunlap.  
LeMaster.

Loftin.  
Lusk.  
McKean.

Montgomery.  
Strickland.

Absent—Excused.

Bobbitt.	Rowland.
Dinkle.	Russell of Trinity.
Carpenter	Stell.
of Dallas.	Stiernberg.
Hardin of Erath.	Wilson.

Mr. Kemble offered the following amendment to the (committee) amendment:

Amend (committee) amendment No. 1 to House bill No. 151, page 6, line 9, by striking out the words "stockyards company."

Question recurring on the amendment by Mr. Kemble, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—15.

Burmeister.	Morgan
Hardin	of Liberty.
of Kaufman.	Potter.
Hull.	Purl.
Irwin.	Quaid.
Kemble.	Shires.
LeMaster.	Storey.
McNatt.	Williamson.
Merriman.	

Nays—104.

Abney.	Dielmann.
Amsler.	Dodd.
Arnold.	Downs.
Atkinson.	Driggers.
Avis.	Duffey.
Baker of Milam.	Dunlap.
Baker of Orange.	Dunn.
Baldwin.	Durham.
Barker.	Edwards.
Barrett.	Faubion.
Beasley.	Fields.
Bell.	Finlay.
Bird.	Frnka.
Bonham.	Fugler.
Bryant.	Gipson.
Cable.	Green.
Carpenter	Greer.
of Matagorda.	Harrington.
Carson.	Harris.
Carter of Coke.	Henderson
Carter of Hays.	of Marion.
Chitwood.	Hendricks.
Coffee.	Houston.
Collins.	Howeth.
Covey.	Hughes.
Cowen.	Jacks.
Crawford.	Jennings.
Davenport.	Jones.
Davis.	Lackey.
DeBerry.	Laird.

Lane.	Russell
LeSturgeon.	of Callahan.
Lewis.	Sackett.
Looney.	Sanford.
McBride.	Satterwhite.
McDaniel.	Shearer.
McDonald.	Simpson.
McFarlane.	Smith.
Martin.	Sparkman.
Mathes.	Stevens.
Maxwell.	Stewart
Melson.	of Edwards.
Merritt.	Stewart of Jasper.
Miller.	Stewart of Reeves.
Moore.	Stroder.
Morgan	Sweet.
of Robertson.	Teer.
Pate.	Thompson.
Patman.	Thrasher.
Patterson.	Turner.
Perdue.	Vaughan.
Pinkston.	Wallace.
Pool.	Wells.
Price.	Westbrook.
Rice.	Wilmans.
Robinson.	Young.
Rogers.	

Present—Not Voting.

Lamb.	Quinn.
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Absent.

Blount.	McKean.
Culp.	Montgomery.
Henderson	Pope.
of McLennan.	Rountree.
Johnson.	Strickland.
Loftin.	Wessels.
Lusk.	Winfree.

Absent—Excused.

Bobbitt.	Rowland.
Brady.	Russell of Trinity.
Carpenter	Stell.
of Dallas.	Stiernberg.
Dinkle.	Wilson.
Hardin of Erath.	

Mr. Smith offered the following amendment to the (committee) amendment:

Amend (committee) amendment to House bill No. 151, page 6, lines 6 and 7, by striking out the words "street railway company."

Mr. Perdue moved the previous question on the amendment and the bill, and the motion was not seconded.

Question recurring on the amendment by Mr. Smith, it was lost.

Mr. Satterwhite offered the following amendment to the (committee) amendment:

Amend the (committee) amendment by striking out Articles 7407 and 7409.

Question recurring on the amendment by Mr. Satterwhite, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—27.

Baldwin.	LeMaster.
Bell.	Loftin.
Burmeister.	McNatt.
Chitwood.	Mathes.
Coffee.	Merriman.
Culp.	Montgomery.
Duffey.	Morgan
Hardin	of Liberty.
of Kaufman.	Patterson.
Harrington.	Purl.
Irwin.	Sackett.
Jones.	Satterwhite.
Kemble.	Storey.
Lackey.	Williamson.
Lamb.	Wilmans.

Nays—95.

Abney.	Henderson
Arnold.	of Marion.
Atkinson.	Henderson
Avis.	of McLennan.
Baker of Milam.	Hendricks.
Baker of Orange.	Houston.
Barker.	Howeth.
Barrett.	Hughes.
Beasley.	Hull.
Bird.	Jacks.
Blount.	Jennings.
Bonham.	Laird.
Bryant.	Lane.
Cable.	LeSturgeon.
Carpenter	Lewis.
of Matagorda.	Looney.
Carson.	McBride.
Carter of Coke.	McDaniel.
Carter of Hays.	McDonald.
Collins.	Martin.
Covey.	Maxwell.
Cowen.	Melson.
Crawford.	Merritt.
Davenport.	Moore.
Davis.	Morgan
DeBerry.	of Robertson.
Dielmann.	Pate.
Dodd.	Patman.
Driggers.	Perdue.
Dunn.	Pinkston.
Durham.	Pool.
Edwards.	Potter.
Faubion.	Price.
Fields.	Rice.
Finlay.	Robinson.
Frnka.	Russell
Fugler.	of Callahan.
Gipson.	Sanford.
Green.	Shearer.
Greer.	Shires.
Harris.	Simpson.

Sparkman.	Thompson.
Stevens.	Thrasher.
Stewart	Turner.
of Edwards.	Vaughan.
Stewart of Jasper.	Wallace.
Stewart of Reeves.	Wells.
Stroder.	Westbrook.
Sweet.	Wessels.
Teer.	Young.

Absent.

Amsler.	Pope.
Downs.	Quaid.
Dunlap.	Quinn.
Johnson.	Rogers.
Lusk.	Rountree.
McFarlane.	Smith.
McKean.	Strickland.
Miller.	Winfree.

Absent—Excused.

Bobbitt.	Rowland.
Brady.	Russell of Trinity.
Carpenter	Stell.
of Dallas.	Stiernberg.
Dinkle.	Wilson.
Hardin of Erath.	

Mr. Patman offered the following amendment to the (committee) amendment:

Amend (committee) amendment to House bill No. 151, by striking out the words "bridge company" wherever they appear in the bill.

Signed—Patman, Jones.

Question—Shall the amendment to the (committee) amendment be adopted?

## MESSAGE FROM THE SENATE.

Senate Chamber,  
Austin, Texas, February 7, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has refused to engross Senate bill No. 119 by the following vote: 5 yeas and 20 nays.

Has adopted the adverse minority report of Senate bill No. 144.

Refused to pass to third reading House bill No. 29 by the following vote: 13 yeas and 15 nays.

Has passed

H. C. R. No. 12. Relating to a vote of thanks to the people visited on the recent trip to the Rio Grande Valley.

Respectfully,

RICHARD BLALOCK,  
Assistant Secretary of the Senate.

## BILLS SIGNED BY THE SPEAKER.

The Speaker signed in the presence of the House, after giving due notice thereof, and their captions had been read severally, the following enrolled bills:

H. B. No. 105, "An Act creating and incorporating Webster Independent School District in Harris county, Texas, out of the territory now composing School Districts Nos. 19 and 13 of said county; providing that the title of the school property vested in said Common School Districts Nos. 19 and 13 shall vest in said Webster Independent School District, and that said independent school district assume the debts of said Common School Districts Nos. 19 and 13; providing for the board of trustees of said Webster Independent School District; providing the time and manner of their election, and declaring an emergency."

H. B. No. 123, "An Act creating the Richland Springs Independent School District in San Saba county, Texas, and defining its boundaries, and providing for the election of a board of trustees to manage and control the public free schools within said district; investing said district with all the powers, rights and duties of independent school districts formed for free school purposes only, and providing that said board of trustees shall have such authority as is now or may be hereafter conferred by the general laws of the State of Texas upon boards of public school trustees of independent school districts, and declaring an emergency."

H. B. No. 186, "An Act to create the Paris Independent School District of Lamar county, Texas, defining its boundaries and providing for the election of a board of trustees, investing such district and its board of trustees with full power, privileges and duties of towns incorporated for free school purposes only, investing the trustees with the control of the public schools of said district, authorizing the levying and collecting of taxes for said purposes, authorizing the appointment of a tax collector and assessor, and authorizing the said board to be vested with all authority that is vested in boards of trustees of independent school districts by the general laws of the State of Texas; providing for the assumption and refunding by the Paris Independent School District as herein defined and established of all or any part of the indebtedness, bonded or otherwise, of the city of Paris, Texas, created for



school purposes; and repealing so much of the Acts of the Twenty-ninth Legislature, being House bill No. 541, entitled 'An Act to incorporate the city of Paris and to grant it a new charter,' which in any manner invests the city of Paris with the control."

H. B. No. 240, "An Act creating and incorporating the Harmony Independent School District in Terry county, Texas; defining the boundaries thereof; providing for a board of trustees, their election, term of office, qualifications, powers, duties and authority; authorizing the board of trustees to levy, assess and collect taxes for maintenance and building purposes, and to issue bonds; providing for a collector and assessor of taxes, and a board of equalization; providing that said Harmony Independent School District shall assume and discharge its pro rata part of any bonds and indebtedness that may be owing by the Gomez Independent School District in Terry county, Texas; validating and continuing in force any and all taxes heretofore voted and now in force in such common school district, and providing that title to any and all property in such common school district shall vest in the trustees of the independent school district hereby created; providing for filling vacancies on the board of trustees; providing for a seal for said district; providing that the board of trustees shall be governed by the general laws of Texas in all matters where this act is silent; repealing all laws in conflict herewith; providing that invalidation by the courts of any section or provision of this act shall not invalidate any remaining provision of this act, and declaring an emergency."

#### RECESS.

Mr. Smith moved that the House recess to 2:30 o'clock p. m. today.

Mr. Patman moved that the House recess to 1:30 o'clock p. m. today.

Mr. Abney moved that the House adjourn until 3 o'clock p. m. today.

The motion of Mr. Smith prevailed and the House, accordingly, at 12 o'clock m., took recess to 2:30 o'clock p. m. today.

#### AFTERNOON SESSION.

The House met at 2:30 o'clock p. m. and was called to order by Speaker Seagler.

#### HOUSE BILLS ON FIRST READING.

The following House bills, introduced today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

By Mr. Stewart of Edwards:

H. B. No. 447, A bill to be entitled "An Act defining prostitution, assignation and lewdness, and providing for the punishment thereof, and declaring an emergency."

Referred to Committee on Criminal Jurisprudence.

By Mr. McFarlane:

H. B. No. 448, A bill to be entitled "An Act amending Section 3 of Chapter 73, General Laws of the Fourth Called Session of the Thirty-fifth Legislature, as amended by Chapter 113, General Laws, Regular Session of the Thirty-sixth Legislature, so as to authorize counties to retain ninety per cent of motor vehicle registration; providing for the repeal of this act in case of the adoption of Article 8, Section 9, of the Constitution; and providing chauffeur or transfer fees, and declaring an emergency."

Referred to Committee on Roads, Bridges and Ferries.

By Mr. Stiernberg:

H. B. No. 449, A bill to be entitled "An Act to amend an act of the Thirty-first Legislature, First Called Session, Chapter 5, Special Laws, entitled 'An Act creating an independent school district to be known as the Goliad Independent School District, including within its limits the unincorporated town of Goliad in Goliad county, and to provide for a board of trustees and other officers of such district; to authorize the board of trustees to levy, assess and collect special taxes, and to issue and dispose of bonds of such district for the purpose of purchasing school sites, and erecting, repairing, furnishing, and equipping school buildings within the same, and to pay current expenses in the maintenance and support of the public schools therein, and to further prescribe the duties and authority of said board of trustees, and declaring an emergency,' and by this amended act to provide for the assumption by the Goliad Independent School District, as hereby created, of all outstanding indebtedness now existing

against same, and to provide for the payment of the outstanding indebtedness against Common School District No. 2, Goliad county, and declaring an emergency; said act to be so amended as to hereafter read as follows."

Referred to Committee on School Districts.

By Mr. Carson:

H. B. No. 450, A bill to be entitled "An Act for the relief of railway corporations having charters granted or amended since the first day of January, 1892, and which have failed or are about to fail, to construct their roads and branches, or any part thereof, within the time required by law, and declaring an emergency."

Referred to Committee on Common Carriers.

By Mr. Potter, Mr. Kemble, Mr. McNatt and Mr. Sweet:

H. B. No. 451, A bill to be entitled "An Act creating the Ninety-sixth Judicial District of Texas, and establishing a new civil district court within the limits of Tarrant county, additional to the districts courts now organized and operating in said county; fixing the terms of said court; defining the jurisdiction thereof; providing for the appointment of the judge thereof by the Governor till the next general election; authorizing the transfer of cases by and between the various civil district courts in said county; repealing all laws in conflict herewith, and declaring an emergency."

Referred to Committee on Judicial Districts.

By Mr. Irwin:

H. B. No. 452, A bill to be entitled "An Act amending Section 1, of Chapter 5, of the General Laws of the First Called Session of the Thirty-fifth Legislature, and providing for the fixing of an indeterminate sentence upon conviction for a felony; and providing for conditional pardon of persons convicted of felony under certain conditions."

Referred to Committee on Criminal Jurisprudence.

By Mr. Smith:

H. B. No. 453, A bill to be entitled "An Act amending Article 7583, Chapter 12, Title 126. of the Revised Civil Statutes of the State of Texas, 1911, relating to assessment of property for

taxation and the compensation to be paid assessors for making assessments."

Referred to Committee on Revenue and Taxation.

By Mr. Smith:

H. B. No. 454, A bill to be entitled "An Act to tax the insurance done by non-admitted insurance companies or any character of insurance organization doing business in this State without first securing a permit or license from the Department of Insurance and Banking of this State; fixing the tax rate at one per cent on the face value of all policies on contracts sold or issued; requiring that the same be paid by the assured; providing means or methods for the collection of such tax; and fixing the penalty for the enforcement of this act, and to declare an emergency."

Referred to Committee on Insurance.

By Mr. Baker of Milam:

H. B. No. 455, A bill to be entitled "An Act repealing Chapter 96 of the Special Laws passed at the Third Called Session of the Thirty-sixth Legislature of the State of Texas, and now recreating the Sharp Independent School District in Milam county, Texas, and placing said district under the general laws governing school districts incorporated for school purposes only, under the general laws of Texas; providing for a board of trustees; providing that this act shall not invalidate local school taxes heretofore voted by the previously existing Common School District No. 76 of Milam county, nor of the previous Sharp Independent School District, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Baldwin:

H. B. No. 456, A bill to be entitled "An Act transferring certain lands from Johnson Independent School District in Terry county, Texas, to and making same a part of Harris Common School District No. 18 in Terry county, Texas; providing that the county school trustees of Terry county shall re-define the boundaries of said Johnson Independent School District and Harris Common School District No. 18 and cause correct field notes of each of said districts to be recorded in the proper records of Terry county, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Baldwin:

H. B. No. 457, A bill to be entitled "An Act authorizing and directing the board of regents of the University of Texas to cause to be made investigations by competent persons, of the lands heretofore set apart for the permanent University Fund, to ascertain and determine the existence of potash and other mineral deposits on said lands, and the location, extent, nature and probable value of such deposits; providing further that said board of regents shall cause detailed report to be made of such investigations to the Governor of Texas not later than January 1, 1925, and to the Senate and House of Representatives of Texas at the next Regular Session of the Legislature; making appropriations to carry out the purposes of this act, and declaring an emergency."

Referred to Committee on Public Lands and Buildings.

By Mr. Baldwin:

H. B. No. 458, A bill to be entitled "An Act to establish and maintain a horticultural and agricultural experiment station in Gaines county, Texas; authorizing and directing the board of directors of the Agricultural and Mechanical College of Texas to select a suitable location for said station, and empowering said board to establish and maintain the same; authorizing said board to accept for and on behalf of the State of Texas donations of lands, moneys, gifts and things of value for the use and benefit of said station and for the establishment thereof; making appropriation to defray cost of establishing said station, and declaring an emergency."

Referred to Committee on Agriculture.

By Mr. Faubion:

H. B. No. 459, A bill to be entitled "An Act to amend Title 16, Chapter 1, of the Penal Code of Texas, by inserting immediately following Article 1177, a new article to be known as Article 1177a, providing for the protection of persons, newspapers and periodicals in the exposure of fraudulent promotion, investment, development or patent process schemes, and declaring an emergency."

Referred to Committee on Criminal Jurisprudence.

By Mr. Faubion:

H. B. No. 460, A bill to be entitled

"An Act to amend Title 84 of the Revised Civil Statutes of the State of Texas, 1911, Article 5597, Chapter 23, Section 1, Acts 1919, Regular Session, and declaring an emergency."

Referred to Judiciary Committee.

By Mr. Dielmann:

H. B. No. 461, A bill to be entitled "An Act amending Articles 1824 and 1826 and repealing Articles 1825, Chapter 2, Title 37, of the Revised Civil Statutes of 1911, and prescribing when and how pleadings may be amended and filed, and repealing all laws and parts of laws in conflict herewith."

Referred to Judiciary Committee.

#### HOUSE BILL NO. 151 ON ENGROSSMENT.

The House resumed consideration of pending business, same being House bill No. 151, relating to taxation on intangible assets, on its passage to engrossment, with (committee) amendment by Mr. Melson and amendment by Mr. Patman to the (committee) amendment, pending.

Mr. Patman, by unanimous consent, withdrew the pending amendment to the (committee) amendment.

Mr. Jones then offered the following amendment to the (committee) amendment:

Amend (committee) amendment to House bill No. 151, by striking out the words "bridge company" wherever they appear in the bill.

Question recurring on the amendment by Mr. Jones, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—24.

Abney.	McNatt.
Bell.	Merriman.
Blount.	Morgan
Burmeister.	of Liberty.
Chitwood.	Pool.
Culp.	Purl.
Durham.	Quaid.
Green.	Quinn.
Hardin	Rountree.
of Kaufman.	Satterwhite.
Hull.	Smith.
Irwin.	Storey.
Jones.	Williamson.

Nays—93.

Amsler.	Avis.
Arnold.	Baker of Orange.
Atkinson.	Baldwin.

Barker.	LeSturgeon.
Barrett.	Lewis.
Beasley.	Looney.
Bird.	McBride.
Bonham.	McDaniel.
Brady.	McFarlane.
Bryant.	Martin.
Cable.	Mathes.
Carpenter	Maxwell.
of Matagorda.	Melson.
Carter of Coke.	Merritt.
Carter of Hays.	Miller.
Coffee.	Montgomery.
Collins.	Morgan
Covey.	of Robertson.
Cowen.	Pate.
Crawford.	Patman.
Davenport.	Patterson.
Davis.	Perdue.
Dielmann.	Pinkston.
Dodd.	Pope.
Driggers.	Potter.
Duffey.	Price.
Dunn.	Rice.
Faubion.	Rogers.
Fields.	Russell
Finlay.	of Callahan.
Frnka.	Sanford.
Greer.	Shearer.
Harrington.	Shires.
Harris.	Simpson.
Henderson	Sparkman.
of Marion.	Stevens.
Henderson	Stroder.
of McLennan.	Sweet.
Hendricks.	Teer.
Houston.	Thompson.
Howeth.	Thrasher.
Jacks.	Turner.
Jennings.	Vaughan.
Kemble.	Wells.
Lackey.	Wilmans.
Laird.	Winfree.
Lamb.	Young.
Lane.	

Absent.

Carson.	McDonald.
DeBerry.	Moore.
Downs.	Robinson.
Dunlap.	Sackett.
Edwards.	Stewart
Fugler.	of Edwards.
Gipson.	Stewart of Jasper.
Hughes.	Stewart of Reeves.
Johnson.	Strickland.
LeMaster.	Wallace.
Loftin.	Westbrook.
Lusk.	Wessels.

Absent—Excused

Baker of Milam.	McKean.
Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.

Mr. Patman offered the following amendment to the (committee) amendment:

Amend (committee) amendment No. 1 to House bill No. 151, page 7, line 1, by inserting after the word "values" in Article 7414, the following clause: "Provided, that any telephone company, gas company, electric power company or bridge company whose annual gross receipts for the next preceding year are less than \$50,000 shall not be included within the provisions of this act."

Signed—Patman, Price.

The amendment was adopted.

Mr. Patman offered the following amendment to the (committee) amendment:

At end of Article 7414, on page 7 of (committee) amendment No. 1 to House bill No. 151, add another paragraph and insert the following: "Provided, if any part of this act shall be declared invalid it shall not affect the other parts thereof."

The amendment was adopted.

Mr. Frnka offered the following amendment to the (committee) amendment:

Amend (committee) amendment No. 1 to House bill No. 151, page 5, lines 26 and 27, by striking out the following, "Except as herein otherwise Commissioner of the State of Texas."

The amendment was adopted.

Mr. Irwin offered the following amendment to the (committee) amendment:

Amend the (committee) amendment to House bill No. 151, page 6, line 6, by striking out the words, "interurban and electric railway company."

Question recurring on the amendment by Mr. Irwin, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—25.

Blount.	McNatt.
Brady.	Lewis.
Burmeister.	Merriman.
Carson.	Morgan
Collins.	of Liberty.
Culp.	Pate.
Hardin	Pope.
of Kaufman.	Purl.
Harrington.	Quaid.
Hendricks.	Smith.
Hull.	Storey.
Irwin.	Wessels.
Jones.	Williamson.
Kemble.	

Nays—96.

Abney.	Arnold.
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Avis.	Lamb.
Baker of Milam.	Lane.
Baker of Orange.	LeSturgeon.
Baldwin.	Loftin.
Barker.	Looney.
Barrett.	McBride.
Beasley.	McDaniel.
Bell.	McFarlane.
Bird.	Martin.
Bonham.	Mathes.
Bryant.	Maxwell.
Cable.	Melson.
Carpenter	Merritt.
of Matagorda.	Miller.
Carter of Coke.	Moore.
Carter of Hays.	Morgan
Chitwood.	of Robertson.
Coffee.	Patman.
Covey.	Patterson.
Cowen.	Perdue.
Crawford.	Pinkston.
Davenport.	Potter.
Davis.	Price.
Dielmann.	Rice.
Dodd.	Robinson.
Driggers.	Rogers.
Duffey.	Russell
Dunlap.	of Callahan.
Dunn.	Sanford.
Durham.	Shearer.
Edwards.	Shires.
Faubion.	Simpson.
Fields.	Sparkman.
Finlay.	Stevens.
Frnka.	Stewart
Fugler.	of Edwards.
Gipson.	Stewart of Jasper.
Green.	Stewart of Reeves.
Greer.	Stroder.
Harris.	Sweet.
Henderson	Teer.
of Marion.	Thompson.
Henderson	Thrasher.
of McLennan.	Turner.
Houston.	Vaughan.
Howeth.	Wallace.
Hughes.	Wells.
Jacks.	Wilmans.
Jennings.	Winfree.
Laird.	Young.

Absent.

Amsler.	Montgomery.
Atkinson.	Pool.
DeBerry.	Quinn.
Downs.	Rountree.
Johnson.	Sackett.
Lackey.	Satterwhite.
LeMaster.	Strickland.
Lusk.	Westbrook.
McDonald.	

Absent—Excused

Bobbitt.	Dinkle.
Carpenter	Hardin of Erath.
of Dallas.	McKean.

Rowland.	Stiernberg.
Russell of Trinity.	Wilson.
Stell.	

Mr. Miller moved the previous question on the (committee) amendment and the bill and the main question was ordered.

Question recurring on the (committee) amendment, yeas and nays were demanded.

The (committee) amendment was adopted by the following vote:

Yeas—88.

Arnold.	Laird.
Atkinson.	Lane.
Avis.	LeSturgeon.
Baker of Milam.	Loftin.
Baldwin.	McBride.
Barker.	McDaniel.
Barrett.	McDonald.
Beasley.	Martin.
Bell.	Mathes.
Bird.	Maxwell.
Bonham.	Merritt.
Bryant.	Miller.
Cable.	Morgan
Carpenter	of Robertson.
of Matagorda.	Pate.
Carter of Coke.	Patman.
Carter of Hays.	Patterson.
Chitwood.	Perdue.
Coffee.	Pinkston.
Cowen.	Pope.
Culp.	Price.
Davenport.	Rice.
Davis.	Robinson.
DeBerry.	Rogers.
Dielmann.	Rountree.
Dodd.	Russell
Downs.	of Callahan.
Driggers.	Sanford.
Duffey.	Shearer.
Dunn.	Shires.
Durham.	Simpson.
Edwards.	Sparkman.
Faubion.	Stevens.
Fields.	Stewart
Finlay.	of Edwards.
Frnka.	Stewart of Jasper.
Fugler.	Stewart of Reeves.
Green.	Sweet.
Greer.	Teer.
Harris.	Thompson.
Henderson	Thrasher.
of Marion.	Vaughan.
Henderson	Wallace.
of McLennan.	Wells.
Hendricks.	Wilmans.
Howeth.	Winfree.
Hughes.	Young.

Nays—36.

Abney.	Brady.
Baker of Orange.	Blount.

Burmeister.	McFarlane.
Carson.	McNatt.
Collins.	Merriman.
Covey.	Moore.
Hardin	Morgan
of Kaufman.	of Liberty.
Harrington.	Potter.
Houston.	Purl.
Hull.	Quaid.
Irwin.	Quinn.
Jacks.	Satterwhite.
Jennings.	Smith.
Jones.	Storey.
Kemble.	Stroder.
Lamb.	Turner.
Lewis.	Wessels.
Looney.	Williamson.

Absent.

Amsler.	Lusk.
Crawford.	Melson.
Dunlap.	Montgomery.
Gipson.	Pool.
Johnson.	Sackett.
Lackey.	Strickland.
LeMaster.	Westbrook.

Absent—Excused.

Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.
McKean.	

Mr. Patman offered the following amendment to the caption of the bill:

Strike out all before the enacting clause and add the following: "An Act to amend Articles 7407, 7409, 7414, 7415, and 7416 of the Revised Statutes of the State of Texas of 1911, relative to the taxation of the intangible assets of certain corporations, associations and individuals and providing for the creation of a State tax board for the valuation of such intangible assets and for the distribution of said values for local taxation and for the assessment of said assets and the levy and collection of taxes thereon; and to provide for the repeal of all laws and parts of laws laying taxes upon the gross incomes of corporations, associations and individuals, affected by the provisions thereof, so that as by this act amended, said articles shall provide that other and additional individuals, corporations, companies and associations be included and made subject to the provisions thereof; providing that any such individual, company, corporation or association engaged in any other business, upon which an occupation tax based on

gross receipts is levied, shall not be relieved from the payment of such occupation tax by reason of the payment of taxes based on intangible values; fixing the salary of the Tax Commissioner, and declaring an emergency."

The amendment was adopted.

House bill No. 151 was then passed to engrossment by the following vote:

Yeas—89.

Mr. Speaker.	Jennings.
Amsler.	Laird.
Arnold.	Lane.
Atkinson.	LeMaster.
Baker of Milam.	LeSturgeon.
Baldwin.	Loftin.
Barker.	McBride.
Barrett.	McDaniel.
Beasley.	McDonald.
Bell.	Martin.
Bird.	Mathes.
Bonham.	Maxwell.
Bryant.	Melson.
Cable.	Merritt.
Carpenter	Miller.
of Matagorda.	Moore.
Carson.	Morgan
Carter of Coke.	of Robertson.
Carter of Hays.	Pate.
Chitwood.	Patman.
Coffee.	Patterson.
Covey.	Perdue.
Crawford.	Pinkston.
Davenport.	Pope.
Davis.	Price.
DeBerry.	Rice.
Dodd.	Robinson.
Downs.	Rogers.
Driggers.	Rountree.
Duffey.	Russell
Dunn.	of Callahan.
Durham.	Sanford.
Edwards.	Shearer.
Faubion.	Simpson.
Fields.	Sparkman.
Finlay.	Stewart
Frnka.	of Edwards.
Fugler.	Stewart of Jasper.
Green.	Stewart of Reeves.
Greer.	Sweet.
Harris.	Teer.
Henderson	Thompson.
of Marion.	Thrasher.
Henderson	Vaughan.
of McLennan.	Wallace.
Hendricks.	Wells.
Howeth.	Wilmans.
Hughes.	Young.

Nays—39.

Abney.	Brady.
Avis.	Burmeister.
Baker of Orange.	Collins.
Blount.	Cowen.

Culp.	Morgan
Dielmann.	of Liberty.
Gipson.	Potter.
Hardin	Purl.
of Kaufman.	Quaid.
Harrington.	Quinn.
Houston.	Satterwhite.
Hull.	Shires.
Irwin.	Smith.
Jacks.	Stevens.
Jones.	Storey.
Kemble.	Stroder.
Lamb.	Turner.
Looney.	Wessels.
McFarlane.	Williamson.
McNatt.	Winfree.
Merriman.	

Absent.

Dunlap.	Montgomery.
Johnson.	Pool.
Lackey.	Sackett.
Lewis.	Strickland.
Lusk.	Westbrook.

Absent—Excused.

Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.
McKean.	

Mr. Patman moved to reconsider the vote by which the bill was passed to engrossment and to table the motion to reconsider.

The motion to table prevailed.

#### SPECIAL ORDER SET.

On motion of Mr. Cable, House bill No. 347 was set as a special order for 2 o'clock p. m. next Friday.

#### HOUSE BILL NO. 12 ON ENGROSSMENT.

The Speaker laid before the House, as postponed business, on its passage to engrossment,

H. B. No. 12, A bill to be entitled "An Act to provide revenue for the support of the public free schools of Texas, and to levy a tax of two cents per gallon on all gasoline sold in the State of Texas for the support of the public free schools of Texas, and declaring an emergency."

The bill having heretofore been read second time, with amendment by Mr. Melson pending.

Mr. Melson, by unanimous consent, withdrew the pending amendment.

Mr. Henderson of Marion then offered the following amendment to the bill:

Strike out all after the enacting clause and add in lieu thereof the following:

Section 1. That the following words, terms and phrases in this act are, for the purposes hereof, defined as follows:

(a) "Motor vehicles" shall include all vehicles, engines or machines, movable or immovable, which are operated or propelled by internal combustion of gasoline, distillate or other volatile and inflammable liquid fuels.

(b) "Motor vehicle fuels" are such fuels known as gasoline and such other volatile and inflammable liquids produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil.

(c) The term, "wholesale dealer," as used in this act, is hereby defined as any person, firm or corporation in the State of Texas, who produces, refines, manufactures or compounds any motor vehicle fuel as defined in this act within the State of Texas and sells or offers to sell such motor vehicle fuel, as defined in this act, within the State of Texas; or any person, firm or corporation within the State of Texas who receives, distributes, delivers, sells or offers to sell any such motor vehicle fuel, as defined in this act, that has been transported by any means, system or method, into the State of Texas, from any other State, territory or nation, after said motor vehicle fuel has ceased to be an interstate commerce shipment. By the phrase, "after said motor vehicle fuel has ceased to be an interstate commerce shipment," as used in this act, is meant any time after a shipment of such fuel has reached its destination in this State and the shipped package or container in which the shipment is made has been broken or opened.

Sec. 2. That on and after June 15, 1923, each and every wholesale dealer, as defined in this act, who is now engaged or who may hereafter engage in his own name, or in the name of others, or in the name of his representatives or agents in this State, in the sale or use of motor vehicle fuel as herein defined shall, not later than the last day of each quarter of the calendar year, render to the Comptroller a statement of all motor vehicle fuel sold or used by him or them in the State of Texas during the preceding quarter of the calendar year, and pay a tax of two (2) cents per gallon on all motor vehicle fuel as shown

by such statement in the manner and within the time hereinafter stipulated.

Sec. 3. That all such dealers in motor vehicle fuel in the State of Texas shall file a duly acknowledged certificate with the Comptroller on forms prescribed, prepared and furnished by the said Comptroller, which shall contain the name under which such dealer is transacting business within the State of Texas, the names and addresses of the several persons constituting the firm or partnership, and, if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent and attorney in fact. If such dealer is an association or persons, firm, partnership or corporation organized under the laws of another State, territory or country, if it has not already done so, it must first comply with the laws of Texas relating to the transaction of its appropriate business therein. No dealer, as here defined, shall, on and after June 15, 1923, sell, use or distribute any motor vehicle fuel until such certificate is furnished as required by this act.

Sec. 4. That after June 15, 1923, every such dealer in motor vehicle fuel shall render to the Comptroller, on or before the last day of each quarter, on forms prescribed, prepared and furnished by the said Comptroller, a sworn statement of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding quarter of the calendar year, which statement shall be sworn to by one of the principal officers, in case of domestic corporation, or by the resident general agent or attorney-in-fact, or by a chief accountant or officer, in case of a foreign corporation; by the managing agent or owner in case of a firm or association; and shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of Texas from his or their respective places of business. Bills shall be rendered to all purchasers of motor vehicle fuel by dealers in motor vehicle fuel as herein defined, except in cases of retail sales where exemption is not claimed by the purchaser under the terms of this act. Said bills shall contain a statement printed thereon in a conspicuous place that the liability to the State for the tax herein imposed has been assumed and that he or they will pay said tax on or before the last day of the following quarter.

Sec. 5. That said tax in respect to

motor vehicle fuel sold or used during any calendar quarter shall be paid on or before the last day of the next succeeding quarter to the Comptroller, who shall receipt the dealer therefor, and shall forthwith pay over to the State Treasurer all moneys thus received. And the State Treasurer shall credit three-fourths of all such moneys to the State Highway Fund and one-fourth to the credit of the available public school funds and shall disburse the same in accordance with the appropriations thereof made by the Legislature and with the provisions of the law relating to the expenditure of said funds.

Sec. 6. That the records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by the Comptroller, or by any agent or employe thereof duly authorized by said Comptroller.

Sec. 7. That it shall be unlawful for any person, firm or corporation or any retail dealer or distributor of motor vehicle fuel to receive and accept any shipment in intrastate commerce, from any dealer or pay for the same, or to sell or offer for sale, unless the statement provided for in Section four (4) appears upon the invoice of said shipment. If any shipment is received in intrastate commerce by any person, firm or corporation or retail dealer or distributor, from any dealer or is sold or offered for sale by him or them, upon the invoice of which said statement does not appear, such persons, firm or corporation or retail dealer or distributor shall himself pay to the Comptroller the tax herein imposed or be liable to the State of Texas for double the amount of the tax, which tax may be recovered by civil suit or action, to be instituted by the Attorney General, in any court of competent jurisdiction.

Sec. 8. That said tax shall not be imposed on motor vehicle fuel when exported or sold for exportation from the State of Texas to any other State or nation.

Sec. 9. That any person, firm or corporation who shall buy or use any motor vehicle fuel as defined in this act for the purpose of operating or propelling stationary gas engines, tractors used for agricultural purposes, motor boats, air planes or air craft, or who shall purchase or use any such fuel for cleaning or dyeing or other commercial use of



the same, except in motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of Texas, on which motor fuel the tax imposed by this act shall have been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the Comptroller a statement accompanied by the original invoice showing such purchase, which statement shall set forth the total amount of such fuel so purchased and used by such consumer, other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of Texas, and said Comptroller, upon the presentation of such statement and such vouchers, shall cause to be repaid to such consumer from the appropriations hereinafter provided for, the said taxes paid on such fuels purchased or used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.

Sec. 10. That any dealer, person, association or person, firm or corporation violating any of the provisions of this act, or any person, firm or agent of any corporation who shall make any false statement in connection with an application for the refund of any money or tax as provided in this act, or who shall collect or cause to be repaid to him or to any person any tax without being entitled to the same under the provisions of this act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one thousand dollars (\$1000) or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

Sec. 11. That if any section, subdivision, sentence or clause in this act shall, for any reason, be held unconstitutional or void, such decision shall not affect the validity or meaning of any other portion of this act.

Sec. 12. For the purpose of enabling the Comptroller to carry out the provisions of this act, an appropriation of \$20,000, or so much thereof as may be necessary, is made out of the State Highway Fund; and for the special purpose of enabling the Comptroller to make the refunds provided for in Section 9 hereof, an additional appropriation of \$100,000 or so much thereof as may be

necessary, is hereby made out of the said State Highway Fund; to be paid on warrants issued against said funds by the State Comptroller.

Sec. 13. All laws and parts of laws in conflict herewith are hereby repealed.

Sec. 14. That this act shall take effect on June 15, 1923.

Sec. 15. The fact that the present highway funds for construction and maintenance of the State System of highways on which the State and Federal aid has been used is insufficient and inadequate to provide for the construction and maintenance of such highways and that unless adequate funds are provided for the maintenance and construction of these roads, this State will lose its Federal aid allotment for the improvement of its highways, creates an emergency and an imperative public necessity which requires the suspension of the constitutional rule that all bills be read on three several days and the rule is hereby suspended and this act shall take effect and be enforced from and after its passage, and it is so enacted.

Signed—Henderson of Marion, Moore, Sackett, Dunn, Chitwood, Stell, Harrington, Greer, Russell of Callahan, Patman, Price, Rountree, Williamson, Burmeister, Pool, Fugler, Stewart of Reeves, Robinson, Dodd, Pate, Miller, Wallace, Sanford, Merritt, Downs, Coffee, Purl.

(Mr. Lackey in the chair.)

Mr. Cowen offered the following amendment to the amendment:

Amend amendment offered by Mr. Henderson of Marion, House Journal, page 501, Section 2, by striking out the words "two (2) cents" in line 15 of said Section 2 and insert in lieu thereof the following, "one (1) cent."

(Speaker in the chair.)

Mr. Greer moved the previous question on the pending amendment to the amendment, and the main question was ordered.

Question recurring on the amendment to the amendment, yeas and nays were demanded.

The amendment was adopted by the following vote:

Yeas—77.

Abney.  
Amsler.  
Arnold.

Avis.  
Baker of Orange.  
Baldwin.

Barker.	Lamb.
Barrett.	Lane.
Beasley.	LeMaster.
Bird.	Loftin.
Bonham.	Looney.
Brady.	McFarlane.
Bryant.	Mathes.
Cable.	Melson.
Carpenter	Merriman.
of Matagorda.	Merritt.
Carson.	Miller.
Carter of Coke.	Montgomery.
Coffee.	Morgan
Covey.	of Liberty.
Cowen.	Morgan
Crawford.	of Robertson.
Culp.	Pate.
DeBerry.	Patterson.
Durham.	Pinkston.
Finlay.	Pope.
Frnka.	Potter.
Gipson.	Purl.
Greer.	Quaid.
Hardin	Quinn.
of Kaufman.	Robinson.
Harris.	Rogers.
Henderson	Satterwhite.
of McLennan.	Sparkman.
Hendricks.	Stewart of Jasper.
Houston.	Storey.
Howeth.	Stroder.
Irwin.	Sweet.
Jacks.	Thrasher.
Jennings.	Turner.
Johnson.	Westbrook.
Jones.	Wessels.
Kemble.	Winfree.
Lackey.	Young.
Laird.	

## Nays—51.

Mr. Speaker.	Lewis.
Atkinson.	McDaniel.
Baker of Milam.	McNatt.
Bell.	Martin.
Blount.	Maxwell.
Burmeister.	Patman.
Carter of Hays.	Perdue.
Collins.	Pool.
Davenport.	Price.
Davis.	Rice.
Dielmann.	Rountree.
Dodd.	Russell
Driggers.	of Callahan.
Duffey.	Sackett.
Dunlap.	Sanford.
Dunn.	Shearer.
Edwards.	Shires.
Fields.	Simpson.
Fugler.	Smith.
Green.	Stevens.
Harrington.	Stewart
Henderson	of Edwards.
of Marion.	Stewart of Reeves.
Hughes.	Teer.
Hull.	Thompson.
LeSturgeon.	Vaughan.

Wells.	Williamson.
	Absent.
Chitwood.	McDonald.
Downs.	Moore.
Faubion.	Strickland.
Lusk.	Wallace.
McBride.	Wilmons.

## Absent—Excused.

Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.
McKean.	

Mr. Hardin of Kaufman offered the following amendment to the amendment:

Amend substitute Section 5, page 502, of the Journal by striking out all of said Section 5 after the word "received," and inserting in lieu thereof the following: "And the State Treasurer shall credit one-fourth of all such moneys to the available public school funds, and the remaining three-fourths shall be credited as follows: one-half to the State Highway Fund, to be disbursed in accordance with the appropriations therefor by the Legislature; and one-half to the various counties of the State in proportion to the number of motor vehicles registered in such counties."

On motion of Mr. McFarlane, the amendment was tabled.

Mr. Melson offered the following amendment to the amendment:

Amend amendment offered by Mr. Henderson of Marion, House Journal, page 502, by striking out all of Section 9 and correctly renumbering the succeeding sections of said amendment.

The amendment was adopted.

Mr. Melson offered the following amendment to the amendment:

Amend amendment offered by Mr. Henderson of Marion, House Journal, page 503, by striking out all of Section 12 and correctly renumbering the succeeding sections of said amendment.

The amendment was adopted.

Mr. Wessels offered the following amendment to the amendment:

Amend House bill No. 12, page 502, House Journal, Section 5, lines 13 and 14, the words "in accordance" should be stricken out and the words "per capita" inserted in lieu thereof.

On motion of Mr. Purl the amendment was tabled.

Mr. Merriman offered the following amendment to the amendment:

Amend the amendment, page 501, Section 1, line 17, after the word "term" by striking out the word "wholesale" wherever it appears in the bill and add in lieu thereof the word "retail."

On motion of Mr. Purl the amendment was tabled.

Mr. Abney offered the following amendment to the bill:

Amend House bill No. 12 by striking out enacting clause.

Question recurring on the amendment by Mr. Abney, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—22.

Abney.	Loftin.
Bryant.	Mathes.
Covey.	Merriman.
Durham.	Merritt.
Finlay.	Patterson.
Henderson	Pinkston.
of McLennan.	Purl.
Hendricks.	Shires.
Irwin.	Storey.
Jacks.	Vaughan.
Jones.	Wells.
Laird.	Young.

Nays—98.

Mr. Speaker.	Dodd.
Amsler.	Downs.
Arnold.	Driggers.
Atkinson.	Duffey.
Avis.	Dunlap.
Baker of Milam.	Dunn.
Baker of Orange.	Edwards.
Baldwin.	Fields.
Barker.	Frnka.
Barrett.	Fugler.
Beasley.	Gipson.
Bell.	Green.
Bird.	Greer.
Blount.	Harrington.
Bonham.	Harris.
Burmeister.	Henderson
Cable.	of Marion.
Carpenter	Houston.
of Matagorda.	Howeth.
Carson.	Hughes.
Carter of Coke.	Jennings.
Carter of Hays.	Kemble.
Chitwood.	Lackey.
Coffee.	Lamb.
Collins.	Lane.
Cowen.	LeStourgeon.
Crawford.	Lewis.
Davenport.	Looney.
Davis.	McDaniel.
DeBerry.	McFarlane.
Dielmann.	McNatt.

Martin.	Russell
Maxwell.	of Callahan.
Melson.	Sackett.
Miller.	Sanford.
Montgomery.	Satterwhite.
Moore.	Shearer.
Morgan	Simpson.
of Robertson.	Smith.
Pate.	Sparkman.
Patman.	Stewart
Perdue.	of Edwards.
Pool.	Stewart of Jasper.
Pope.	Sweet.
Potter.	Teer.
Price.	Thompson.
Quaid.	Turner.
Quinn.	Wallace.
Rice.	Westbrook.
Robinson.	Wessels.
Rogers.	Williamson.
Rountree,	Winfree.

Absent.

Brady.	McDonald.
Culp.	Morgan
Faubion.	of Liberty.
Hardin	Stevens.
of Kaufman.	Stewart of Reeves.
Hull.	Strickland.
Johnson.	Stroder.
LeMaster.	Thrasher.
Lusk.	Wilmans.
McBride.	

Absent—Excused.

Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.
McKean.	

Mr. Jacks offered the following amendment to the amendment:

Amend the amendment to House bill No. 12 to amend Section 7, page 502, House Journal, by adding after the word "intrastate" in line 5 the words "or interstate," and after the word "intrastate" in line 11 the words "or interstate."

The amendment was adopted.

Mr. Jacks offered the following amendment to the amendment:

Amend the amendment to House bill No. 12 by striking out Section 8.

Mr. Jacks moved the previous question on the amendment and the bill, and the motion was not seconded.

On motion of Mr. Quaid the amendment by Mr. Jacks was tabled.

Mr. Moore moved to reconsider the vote by which the amendment by Mr. Jacks, relating to interstate shipment of gasoline, was adopted.

The motion to reconsider prevailed.

On motion of Mr. Quaid the amendment was tabled.

Mr. Henderson of Marion offered the following amendment to the caption of the bill:

Amend House bill No. 12, as amended, by striking out all above the enacting clause and insert in lieu thereof the following: "A bill to be entitled 'An Act to provide a portion of the revenue necessary for the construction and maintenance of a State system of public highways by imposing a tax on motor fuels as herein defined, to be paid by wholesale dealers, as herein defined; with certain rights to refunds as herein set forth; regulating the sale of such fuels; providing for the reports of sales of such motor fuels; for the collection of said tax by the Comptroller, and for the disposition of the revenue derived therefrom; fixing penalties for violations of this act, and declaring an emergency.'"

Mr. Henderson of Marion moved the previous question on the pending amendments and the bill, and the main question was ordered.

Question recurring on the amendment by Mr. Henderson of Marion to the body of the bill, it was adopted.

Question next recurring on the amendment by Mr. Henderson of Marion to the caption of the bill, it was adopted.

Question next recurring on the engrossment of the bill, yeas and nays were demanded.

House bill No. 12 was then passed to engrossment by the following vote:

Yeas—104.

Mr. Speaker.	Coffee.
Amsler.	Cowen.
Arnold.	Crawford.
Atkinson.	Culp.
Avis.	Davenport.
Baker of Milam.	Davis.
Baker of Orange.	DeBerry.
Barker.	Dielmann.
Beasley.	Dodd.
Bell.	Driggers.
Bird.	Duffey.
Blount.	Dunlap.
Bonham.	Dunn.
Burmeister.	Edwards.
Cable.	Fields.
Carpenter	Frnka.
of Matagorda.	Fugler.
Carson.	Gipson.
Carter of Coke.	Green.
Carter of Hays.	Greer.
Chitwood.	Harrington.

Harris.	Potter.
Henderson	Price.
of Marion.	Quaid.
Houston.	Quinn.
Howeth.	Rice.
Hughes.	Rogers.
Johnson.	Rountree.
Kemble.	Russell
Lackey.	of Callahan.
Lamb.	Sackett.
Lane.	Sanford.
LeMaster.	Shearer.
LeSturgeon.	Simpson.
Lewis.	Smith.
Loftin.	Sparkman.
Looney.	Stevens.
McDaniel.	Stewart
McDonald.	of Edwards.
McFarlane.	Stewart of Jasper.
McNatt.	Stewart of Reeves.
Martin.	Stroder.
Maxwell.	Sweet.
Merritt.	Teer.
Miller.	Thompson.
Montgomery.	Thrasher.
Moore.	Turner.
Morgan	Vaughan.
of Robertson.	Wallace.
Pate.	Wells.
Patman.	Westbrook.
Patterson.	Wessels.
Perdue.	Williamson.
Pool.	Winfree.
Pope.	

Nays—20.

Abney.	Jennings.
Barrett.	Jones.
Bryant.	Laird.
Covey.	Mathes.
Durham.	Merriman.
Finlay.	Morgan
Hardin	of Liberty.
of Kaufman.	Pinkston.
Henderson	Purl.
of McLennan.	Shires.
Hendricks.	Storey.
Irwin.	Young.
Jacks.	

Absent.

Baldwin.	McBride.
Brady.	Melson.
Collins.	Robinson.
Downs.	Satterwhite.
Faubion.	Strickland.
Hull.	Wilmans.
Lusk.	

Absent—Excused.

Bobbitt.	Rowland.
Carpenter	Russell of Trinity.
of Dallas.	Stell.
Dinkle.	Stiernberg.
Hardin of Erath.	Wilson.
McKean.	

Mr. Sackett moved to reconsider the vote by which the bill was passed to engrossment and to table the motion to reconsider.

The motion to table prevailed.

# HOUSE BILL NO. 18 ON SECOND READING.

The Speaker laid before the House, on its second reading and passage to engrossment,

H. B. No. 18, A bill to be entitled "An Act to amend Chapter 2 of Title 98, Revised Statutes of Texas, 1911, by adding thereto Article 6057a providing that in addition to other methods provided in said chapter for the removal of officers they may be removed by quo warranto proceeding brought by the Attorney General upon direction of the Governor, making the provisions of said chapter applicable to proceedings hereunder, except where in conflict, providing that the district judge may temporarily suspend an officer against whom the petition is filed and appoint a person to discharge the duties of the office who shall not be required to give bond as provided in Article 6049, providing that the suspended officers shall receive the salary, compensation or fees until final judgment removing him, and that such salary, fees or compensation collected by the temporary officer shall be paid to the suspended officer, and that during appeals from a judgment removing an officer such salary, fees and compensation shall be received by him unless he gives a supersedeas bond therefor, and that appeal shall not suspend the order temporarily removing such officer; providing that the temporary officer shall receive the same salary or compensation provided by the law to be paid by the State out of an appropriation to the Governor for the enforcement of the law; fixing jurisdiction and venue for such suits, and declaring an emergency."

The bill was read second time.

Mr. Jacks moved that the House adjourn until 10 o'clock a. m. Thursday, and the motion was lost.

Mr. Baldwin moved that the House adjourn until 5:15 o'clock p. m. Thursday, and the motion was lost.

Mr. Patterson offered the following (committee) amendment to House bill No. 18:

Amend House bill No. 18 by striking out all after the enacting clause and inserting in lieu thereof the following:

Section 1. That Chapter 2 of Title

98, Revised Civil Statutes of the State of Texas adopted at the Regular Session of the Thirty-second Legislature in 1911, be amended by adding thereto immediately following Article 6057, a new article to be known as Article 6057a, which shall read as follows:

Article 6057a. All officers subject to removal by the provisions of this chapter may, in addition to the other methods herein provided for removal, be removed by quo warranto proceedings brought by the Attorney General of the State upon direction of the Governor. Whenever the Governor of the State shall direct the Attorney General to bring an action against any officer for his removal, it shall be the duty of the Attorney-General to file a petition for such purpose in the name of the State of Texas, and upon relation of the Governor of the State in any district court of the Supreme Judicial District in which such officer resides; provided, however, that the Attorney General shall not be required to bring such suit until he shall have investigated the facts and reached the conclusion that a legal cause for such removal exists. All the provisions of this chapter shall be applicable to proceeding under this article, except in so far as this article may conflict with the same and in such instances the terms of this article shall govern. At any time after the issuance of the order for citation as provided in this chapter, the district judge may, if he sees fit, suspend temporarily from office the officer against whom the petition is filed and appoint for the time being some other person to discharge the duties of the office, but such person so appointed to discharge the duties of the office shall not be required to give bond provided for in Article 6049 in this chapter in other suits for removal; but such suspended officer shall receive the salary, compensation or fees provided for or earned by his office up until the date of judgment finally removing him. Such salary, fees or compensation shall be paid in the manner provided by law and if collected by the temporary officer shall be paid over and delivered to such suspended officer; provided, however, that if a judgment is entered finally removing such officer, he shall not thereafter receive such salary, fees or compensation without giving a supersedeas bond therefor in amount to be fixed by the clerk of the court and approved as in other instances of supersedeas; provided further, that an or-

der temporarily suspending an officer shall not, as to the suspension, be superseded on appeal. The officer temporarily appointed shall receive the same salary or compensation as is provided by law to be paid to the officer filling such position, but such salary or compensation shall be paid by the State out of the appropriation made to the Governor for the enforcement of the law, upon accounts therefor approved by the judge of the district court which appointed him. Jurisdiction and venue are hereby conferred upon any district court of the Supreme Judicial District in which the officer resides, for the trial of cases brought under this article of this chapter. Provided, however, that no officer shall be removed under the provisions of this act and in the manner herein prescribed, for the failure to enforce any misdemeanor statute in this State except those pertaining to violations of the laws relating to either gambling or prostitution, or both.

Sec. 2. The importance of this legislation creates an emergency and an imperative necessity which requires that the constitutional rule providing that bills shall be read on three several days, be suspended, and such rule is hereby suspended and that this act take effect and be in force from and after its passage, and it is so enacted.

Question—Shall the (committee) amendment be adopted?

#### MESSAGE FROM THE SENATE.

Senate Chamber,

Austin, Texas, February 7, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. B. No. 115, A bill to be entitled "An Act to amend Article 1591 of the 1911 Revised Civil Statutes of Texas."

S. B. No. 117, A bill to be entitled "An Act to amend Article 1623 of the Revised Civil Statutes of Texas."

S. B. No. 118, A bill to be entitled "An Act to amend Article 1620 of the Revised Civil Statutes of Texas," with engrossed rider.

S. B. No. 136, A bill to be entitled "An Act amending Article 2939 of Chapter 4, of Title 49, of the Revised Civil Statutes of the State of Texas of 1911, as amended by Chapter 40 of the General Laws of the First Called Session of

the Thirty-first Legislature, as amended by Chapter 6 of the General Laws of the Fourth Called Session of the Thirty-sixth Legislature, as amended by the General Laws of the Thirty-seventh Legislature, Regular Session, Chapter 113, and approved by the Governor on the 12th day of March A. D. 1921, regulating elections, providing certain qualifications for voters and providing for absentee voting in order that voters may vote who are absent from the State, and declaring an emergency."

S. B. No. 143, A bill to be entitled "An Act to amend Chapter 32 of the First Called Session of the Thirty-third Legislature of the State of Texas, entitled, 'An Act to regulate and supervise the sale and purchase in this State of stocks of private, foreign and domestic corporations being organized, and hereafter organized, or proposed to be organized for profit; and to regulate and supervise the offering or contracting for sale or purchase of such stock of such corporations, or proposed corporations, and to fix commission and promotion fees allowed to be charged and providing for service of process, examination fees, and exempting certain corporations from the effect of this act; providing penalties for the violation of the provisions of this act, and declaring an emergency,' by adding thereto Section 14a providing that the terms and provisions of this act shall not apply to any public service corporation doing business under the laws of this State, whose rates or charges are fixed or regulated by laws or by any governmental agency of this State."

S. B. No. 163, A bill to be entitled "An Act making it unlawful for the commissioners court of any county to issue warrants, or other certificates of indebtedness, in any form to be paid at some future date, and promising and pledging the road and bridge fund of the county for the final payment and redemption of said warrants, and declaring an emergency."

S. B. No. 169, A bill to be entitled "An Act permitting building and loan associations organized under Chapter 33 of the First Called Session of the Thirty-third Legislature to use the word 'savings' in their corporate names and advertising," with engrossed rider.

Respectfully,

RICHARD BLALOCK,

Assistant Secretary of the Senate.

## ADJOURNMENT.

On motion of Mr. Jones the House, at 5:25 o'clock p. m., adjourned until 10 o'clock a. m., Thursday, February 8.

## APPENDIX.

## STANDING COMMITTEE REPORTS.

The following committees have filed favorable reports on bills, as follows:

Revenue and Taxation—House bills Nos. 284, 109, 348.

School Districts—House bills Nos. 248, 415, 427; Senate bill No. 188.

Education—House bills Nos. 370, 373, 372.

State Affairs—House bill No. 362.

Counties—House bill No. 285.

Penitentiaries—House bill No. 425; House concurrent resolution No. 11.

Public Health—House bill No. 315; Senate bill No. 62.

Public Lands and Buildings—Senate bill No. 99.

Judicial Districts—Senate bill No. 93.

Judiciary—Senate bill No. 92.

The following committees have filed adverse reports on bills, as follows:

Common Carriers—House bill No. 138.

Appropriations—House bill No. 397.

Criminal Jurisprudence—House bills Nos. 438, 441, 443.

State Affairs—House bill No. 231.

Public Lands and Buildings—House bill No. 130.

## REPORTS OF COMMITTEE ON ENGROSSED BILLS.

Committee Room,

Austin, Texas, February 2, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 276, A bill to be entitled "An Act creating and incorporating the Key Independent School District in Dawson county, Texas, out of territory now known as Key Common School District in said county; defining the boundaries thereof; providing for a board of trustees, their election, terms of office, qualifications, powers, duties and authority; authorizing the board of trustees to levy, assess and collect

taxes for maintenance and building purposes; and to issue bonds; providing for an assessor and collector of taxes, and a board of equalization; providing that said Key Independent School District shall assume and discharge any and all bonds and indebtedness constituting valid and binding obligations of Key Common School District No. 15; validating and continuing in force any and all bond and maintenance tax heretofore voted and now in force in said common school district; validating the certain bond issue voted by Key Common School District No. 15; providing that title to any and all property of such common school district shall vest in the trustees of the independent school district hereby created; providing for filling vacancies on the board of trustees; providing that the board of trustees shall be governed by the general laws of the State of Texas in all matters where this act is silent; repealing all laws in conflict herewith; providing that invalidation by the courts of any section or provision of this act shall not invalidate any remaining provisions hereof, and declaring an emergency,"

And find the same correctly engrossed.

PRICE, Vice-Chairman.

Committee Room,

Austin, Texas, February 2, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 170, A bill to be entitled "An Act to abolish the Higgins Independent School District, created under the general laws of the State of Texas, and to incorporate the Higgins Independent School District to be within certain boundaries at and surrounding the town of Higgins, in Lipscomb county, with all powers, rights and privileges of independent school districts; to elect trustees, issue bonds, and declaring an emergency,"

And find the same correctly engrossed.

PRICE, Vice-Chairman.

Committee Room,

Austin, Texas, February 5, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 341, A bill to be entitled "An Act to create the Deats Independent

School District in Kimble and Edwards counties, Texas, providing a board of trustees therefor; vesting said independent school district and board of trustees with all the rights, powers, privileges and duties conferred upon independent school districts incorporated under the general laws of Texas; providing that the board of trustees of the present school in said district shall continue to act as such until their successors are elected in accordance with the general laws of Texas, and declaring an emergency."

And find the same correctly engrossed.  
PRICE, Vice-Chairman.

#### REPORT OF COMMITTEE ON ENROLLED BILLS.

Committee Room,

Austin, Texas, February 6, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. C. R. No. 9, Extending thanks to Longhorn Band,

Have carefully compared same and find it correctly enrolled, and have this day, at 5:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

Committee Room,

Austin, Texas, February 6, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Enrolled Bills, to whom was referred

H. C. R. No. 10, Providing for adjournment,

Have carefully compared same and find it correctly enrolled, and have this day, at 5:10 o'clock p. m., presented same to the Governor for his approval.

HENDRICKS, Chairman.

#### TWENTY-THIRD DAY.

(Thursday, February 8, 1923.)

The House met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Speaker Seagler.

The roll was called and the following members were present:

Abney.	Atkinson.
Amsler.	Avis.
Arnold.	Baker of Milam.

Baker of Orange.	Lane.
Baldwin.	LeSturgeon.
Barker.	Lewis.
Barrett.	Loftin.
Beasley.	Looney.
Bell.	McBride.
Bird.	McDaniel.
Blount.	McDonald.
Bonham.	McFarlane.
Brady.	McNatt.
Bryant.	Martin.
Burmeister.	Mathes.
Cable.	Maxwell.
Carpenter	Melson.
of Dallas.	Merriman.
Carpenter	Merritt.
of Matagorda.	Miller.
Carson.	Montgomery.
Carter of Coke.	Moore.
Carter of Hays.	Morgan
Chitwood.	of Liberty.
Coffee.	Morgan
Collins.	of Robertson.
Covey.	Pate.
Cowen.	Patman.
Crawford.	Patterson.
Culp.	Perdue.
Davenport.	Pinkston.
Davis.	Pool.
DeBerry.	Pope.
Dielmann.	Potter.
Dodd.	Price.
Downs.	Purl.
Driggers.	Quaid.
Duffey.	Quinn.
Dunlap.	Rice.
Dunn.	Robinson.
Durham.	Rountree.
Faubion.	Russell
Fields.	of Callahan.
Finlay.	Sackett.
Frnka.	Sanford.
Fugler.	Satterwhite.
Gipson.	Shearer.
Green.	Simpson.
Greer.	Smith.
Hardin of Erath.	Sparkman.
Hardin	Stevens.
of Kaufman.	Stewart
Harrington.	of Edwards.
Harris.	Stewart of Jasper.
Henderson	Stewart of Reeves.
of Marion.	Storey.
Henderson	Stroder.
of McLennan.	Sweet.
Hendricks.	Teer.
Houston.	Thompson.
Howeth.	Thrasher.
Hughes.	Turner.
Hull.	Vaughan.
Irwin.	Wallace.
Jennings.	Wells.
Jones.	Westbrook.
Kemble.	Wessels.
Lackey.	Williamson.
Laird.	Wilmons.
Lamb.	Young.